

Reclamation Manual

Directives and Standards

FUND CODES BY FUNDING SOURCE GROUPING

BOULDER CANYON PROJECT

P11	Colorado River Dam - Water and Energy	14x	5656
P41	Colorado River Dam - Facility - Operations	14x	5656
P51	Colorado River Dam - Facility - Maintenance and Rehabilitation	14x	5656

BUREAU OF RECLAMATION INTERMEDIARY ACCOUNTS

ZL1	Loan Program - Transfer Fund (Budget - Middleman Purposes only)	14x	5685
ZW1	Water and Related - Transfer Fund (Budget - Middleman Purposes only)	14x	5430

BOR DIRECT LOAN FINANCING ACCOUNT, DOWNWARD RE-ESTIMATES/SUBSIDY

R60	Downward Re-estimates/Subsidy	14	2742.3
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CALIFORNIA BAY-DELTA

N11	California Bay-Delta - Water Management	14x	0687
N30	California Bay-Delta - Ecosystem Restoration	14x	0687
N31	California Bay-Delta - Fish and Wildlife	14x	0687

CENTRAL VALLEY PROJECT IMPROVEMENT ACT - STATE OF CALIFORNIA

T01-Txx	Trust Funds from State of California - (Approved for Region 2, MP)	14x	8070
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CENTRAL VALLEY PROJECT RESTORATION FUND RECEIPT/EXPENDITURE ACCOUNTS

H30	CVP ¹ Restoration - Fish and Wildlife - Management and Development	14x	5173
H37	CVP Restoration - Fish and Wildlife - Management and Development (Habitat)	14x	5173
RF0	CVP Restoration Fund Receipts	14	5173.3
RF1	Pre-Renewal Charges	14	5173.3
RF2	Water Transfer Charges	14	5173.3
RF3	Tiered Water Charges	14	5173.3
RF4	Friant Surcharges	14	5173.3
RF5	Mitigation and Restoration Payments	14	5173.3
RF6	Municipal and Industrial Surcharges	14	5173.3
RF7	CVP Restoration Fund - Non-Federal Donations	14	5173.3

DUTCH JOHN INVESTMENT ACCOUNT

QD1	Dutch John - Investment Account	14x	5455
QD2	Dutch John - Expenditure Account	14x	5455

LOAN PROGRAMS

500	Loan Program - Distribution System	14x	0667
510	Loan Program - Small Reclamation Projects	14x	0667
520	Loan Program - Administration	14x	0667
540	Direct Loans - Financing Account	14x	4547
541	Direct Loans - Financing Account "(65) prefix on Treasury Symbol"	(65)14	4547

¹ CVP - Central Valley Project

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LOAN PROGRAMS (continued)

L10	Loan Program Account - Subsidy	14x	0685
L11	Subsidy Re-estimates	14x	0685
L60	Loan Program - Administration	14x	0685

LOWER COLORADO REVOLVING FUND

D10	LCRBDF ² - Water and Energy - Management and Development	14x	4079
D1R	LCRBDF - Contributions	14x	4079
D20	LCRBDF - Land Management and Development	14x	4079
D2R	LCRBDF - Contributions	14x	4079
D30	LCRBDF - Contributions Fish and Wildlife Management and Development	14x	4079
D3R	LCRBDF - Contributions	14x	4079
D40	LCRBDF - Facility Operations	14x	4079
D50	LCRBDF - Facility Maintenance and Rehabilitation	14x	4079
V10	LCRBDF - Revenues - Water and Energy	14x	4079
V40	LCRBDF - Revenues - Facility - Operations	14x	4079
V41	LCRBDF - Interim Revenues	14x	4079
V42	LCRBDF - Revenues	14x	4079

MISCELLANEOUS RECEIPTS

R20	Forfeitures Unclaimed Money	14	1060
R30	Interest Investment - Colorado River Project	14	1424
R40	Interest on Advance - Colorado River Dam Fund	14	1427
R50	General Fund - Proprietary Interest	14	1435
R80	Repayment Capital Investment and Recoveries	14	2814
R90	General Fund - Proprietary Receipts	14	3220

NORTH PLATTE AVAILABLE RECEIPT

P12	Klamath - Water and Energy	14x	5103
P43	North Platte - Farmers ID - Facility	14x	5059
P44	North Platte Project - Facility - Operations	14x	5058

POLICY AND ADMINISTRATION

G60	Policy and Administration Expense (P&A)	14x	5065
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SAN GABRIEL RESTORATION FUND

Y10	San Gabriel Restoration Fund - Available Receipts Expenditure Fund	14x	5483
Y1B	San Gabriel Restoration Fund - Interest Revenue	14x	5483.2
Y1D	San Gabriel Restoration Fund - Discount	14x	5483
Y1I	San Gabriel Restoration Fund - Investments	14x	5483
Y1P	San Gabriel Restoration Fund - Premium	14x	5483.2
Y1R	San Gabriel Restoration Fund - Redemptions	14x	5483

² LCRBDF - Lower Colorado River Basin Development Fund

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SUSPENSE ACCOUNTS

841	Suspense - Water Deposits	14F	3875	(06)
843	Lower Owens	14F	3875	(06)
844	Fed Pay Tax with Travel	14x	6276	(06)
845	Fed Pay Tax with Other	14x	6276	(06)
846	Reimbursable Advance Public	14x	6500	(06)
847	Litigation Deposits	14x	6500	(06)
848	Other Prepayments	14x	6500	(06)
849	Small Escrow (1 yr or Less)	14x	6501	(06)
850	Travel Passthrough	14x	6501	(06)
870	Budget Clearing Account - Suspense	14F	3875	(06)
873	Unavailable Check Cancel/Overpayment	14F	3880	(06)
875	IPAC ³ Suspense Transactions	14F	3885	(06)
876	Other Intergovernmental Payments	14F	3885	(06)
877	Grazing Fees Undistributed	14F	3885	(06)
878	Payroll Non-Tax Related	14F	3875	(06)

TRANSFER APPROPRIATION FROM BUREAU OF INDIAN AFFAIRS

E40	Bureau of Indian Affairs Construction	14x	2301	(06)
E45	Bureau of Indian Affairs Construction	14x	2301	(06)

TRANSFER APPROPRIATION FROM FEDERAL HIGHWAYS ADMINISTRATION

E20	Federal Highway Program Activity	14-69x	8083	(06)
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TRANSFER APPROPRIATION FROM INTERIOR, OFFICE OF THE SECRETARY

FW1	Natural Resource Damage Assessment/Restoration	1414x	5198	(06)
FW2	Natural Resource Damage Assessment/Restoration	1414x	1618	(06)

TREASURY ACCOUNTS

560	Payment of Unclaimed Monies (Treasury)	20x	6133
623	Refund of Money Received in Error	20x	1807

UNAVAILABLE SPECIAL RECEIPTS

600	Unappropriated Receipt Accounts Summary	14	5000
601	Principal Repayments - Loans	14	5000.28
602	Miscellaneous Interest	14	5000.21
603	Operation and Maintenance Expense Repayment	14	5000.28
604	Miscellaneous Fees	14	5000.28
605	Rent of Land	14	5000.28
606	Royalties on Natural Resources	14	5000.24
607	Sale of Timber and Other Products	14	5000.25
608	Sale of Electric Energy, Bonneville Power Association (BPA)	14	5000.26
609	Sale of Power	14	5000.28
610	Sale of Water	14	5000.28
611	Contract Payments - Irrigation and Municipal and Industrial Repay Cont.	14	5000.28

³ IPAC - Intra-Governmental Payment and Collection System

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UNAVAILABLE SPECIAL RECEIPTS (continued)

612	Sale of Public Domain	14	5000.29
614	Drought Loans - Principal	14	5000.28
615	Sale of Power, Western Area Power Association (WAPA) (WO only)	14	5000.27
621	Receipt Account - Recreation Entrance/Use Fees	14	5109

UPPER COLORADO REVOLVING FUND

B10	UCRBF ⁴ - Water and Energy - Management and Development	14x	4081
B20	UCRBF - Land - Management and Development	14x	4081
W10	UCRBF - Water User - Water and Energy	14x	4081
W20	UCRBF - Water User - Land - Management and Development	14x	4081
W30	UCRBF - Water User - Fish and Wildlife - Management and Development	14x	4081
W40	UCRBF - Water User - Facility - Operations	14x	4081
W41	UCRBF - Water User - Facility - Operations	14x	4081
W50	UCRBF - Water User - Facility - Maintenance and Rehabilitation	14x	4081
X10	UCRBF - Revenues - Water and Energy	14x	4081
X20	UCRBF - Revenues - Land - Management and Development	14x	4081
X30	UCRBF - Revenues - Fish and Wildlife - Management and Development	14x	4081
X40	UCRBF - Revenues - Facility - Operations	14x	4081
X50	UCRBF - Revenues - Facility - Maintenance and Rehabilitation	14x	4081
X90	UCRBF - Operation and Maintenance Revenues	14x	4081

WATER AND RELATED RESOURCES

A10	Water and Energy - Management and Development	14x	0680
A1N	California Bay Delta - Water and Energy - Management and Development	14x	0680
A1R	Reimbursements - Water and Energy	14x	0680
A20	Land - Management and Development	14x	0680
A2H	Land Management and Development - Central Hazardous Fund - Bureau of Land Management (BLM)	14x	0680
A2R	Reimbursements - Land	14x	0680
A30	Fish and Wildlife - Management and Development	14x	0680
A3N	Californian Bay Delta - Fish and Wildlife Development	14x	0680
A3R	Reimbursements - Fish and Wildlife	14x	0680
A40	Facility - Operations	14x	0680
A4R	Reimbursements - Operations	14x	0680
A50	Facility - Maintenance and Rehabilitation	14x	0680
A5R	Reimbursements - Maintenance and Rehabilitation	14x	0680
A99	Commission Contract Fund/Water Reservation	14x	0680
C20	CRSP ⁵ , Sect. 8 Land - Management and Development	14x	0680
C30	CRSP, Sect. 8 Fish and Wildlife - Management and Development	14x	0680
S10	CRBSCP ⁶ - Water and Energy - Management and Development	14x	0680

⁴ UCRBF - Upper Colorado River Basin Fund

⁵ CRSP - Colorado River Storage Project

⁶ CRBSCP - Colorado River Basin Salinity Control Project

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WATER AND RELATED RESOURCES (continued)

S20	CRBSCP - Land - Management and Development	14x	0680
S30	CRBSCP - Fish and Wildlife - Management and Development	14x	0680
S40	CRBSCP - Facilities - Operations	14x	0680
S50	CRBSCP - Facilities - Maintenance and Rehabilitation	14x	0680
S5R	Reimbursement - CRBSCP - Maintenance and Rehabilitation	14x	0680
U1N	Water User - Water and Energy	14x	0680
U1P	Power User - Water and Energy	14x	0680
U2N	Water User - Land - Management and Development	14x	0680
U2P	Power User - Land - Management and Development	14x	0680
U3N	Water User - Fish and Wildlife - Management and Development	14x	0680
U3P	Power User - Fish and Wildlife - Management and Development	14x	0680
U41	Water User - Facility - Operations (Region 4, UC)	14x	0680
U4N	Water User - Facility - Operations	14x	0680
U4P	Power User - Facility - Operations	14x	0680
U5N	Water User - Facility - Maintenance and Rehabilitation	14x	0680
U5P	Power User - Facility - Maintenance and Rehabilitation	14x	0680

WORKING CAPITAL FUND/REVOLVING FUND

K12	Indirect Costs	14x	4524
KA2	Office Indirect Costs	14x	4524
KB2	Office Indirect Costs	14x	4524
KC2	Office Indirect Costs	14x	4524
KD2	Office Indirect Costs	14x	4524
KE2	Office Indirect Costs	14x	4524
KF2	Office Indirect Costs	14x	4524
KG2	Office Indirect Costs	14x	4524
KH2	Office Indirect Costs	14x	4524
KI2	Information Resource Management Indirect Cost	14x	4524
KJ2	Office Indirect Costs	14x	4524
KK2	Office Indirect Costs	14x	4524
KL2	Office Indirect Costs	14x	4524
KM2	Office Indirect Costs	14x	4524
KN2	Office Indirect Costs	14x	4524
KP2	Office Indirect Costs	14x	4524
KR2	Office Indirect Costs	14x	4524
KS2	Office Indirect Costs	14x	4524
KT2	Office Indirect Costs	14x	4524
KU2	Office Indirect Costs	14x	4524
KW2	Office Indirect Costs	14x	4524
KX2	Office Indirect Costs	14x	4524
K13	Minicomputer Systems Fund	14x	4524
K14	Transportation Vehicles	14x	4524
KC4	Transportation Vehicles - Construction Office, Yakima	14x	4524
KE4	Transportation Vehicles - Snake River Area Office, East	14x	4524
KG4	Transportation Vehicles - Grand Coulee Area Office	14x	4524
KK4	Transportation Vehicles - Construction Office, Grand Coulee	14x	4524

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WORKING CAPITAL FUND/REVOLVING FUND (continued)

KL4	Transportation Vehicles - Lower Columbia Area Office	14x 4524
KU4	Transportation Vehicles - Upper Columbia Area Office	14x 4524
KW4	Transportation Vehicles - Snake River Area Office, West	14x 4524
K17	Aircraft Operations	14x 4524
KA7	Office Indirect Costs	14x 4524
K18	Drill Operations	14x 4524
KA8	Office Indirect Costs	14x 4524
K19	Centralized Finance	14x 4524
K21	Soil and Water Quality Laboratories	14x 4524
K25	Materials Lab	14x 4524
K27	Geographic Information System (GIS)	14x 4524
K29	Personal Computer Lab	14x 4524
K33	ADP Capital Investment	14x 4524
K34	Underwater Inspection Team	14x 4524
K35	Construction Office	14x 4524
K36	Pacific Northwest Regional Activity	14x 4524
K37	Heavy and Mobile Equipment	14x 4524
K40	Photogrammetry and Surveys	14x 4524
K4A	Western Area Colorado Office Survey Group	14x 4524
K4B	Provo Area Survey Group	14x 4524
K47	Denver Common Supply Activities	14x 4524
K50	Bank Card Interface Default	14x 4524
K65	IRS Operating Fund	14x 4524
K66	IT Investment Fund	14x 4524
K88	Technical Service Center	14x 4524
K90	Leave Account	14x 4524